

# GREENVILLE ZOO

The Greenville Zoo, located on 14 acres in Cleveland Park, contains over 400 animals living in varied exhibits. An enterprise fund was established in FY 1996-97 to account for all activities of the Greenville Zoo. Maintenance, operational, and animal care activities previously had been reflected in the General Fund; membership, education and gate concession activities of Friends of the Zoo had been recorded through three separate agency funds. The purpose of the consolidation was to simplify recordkeeping and to provide a higher degree of accountability in zoo operations.

GREENVILLE ZOO				
	2005-06	2006-07	2007-08	2008-09
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>OPERATING REVENUES</b>				
Gift & Concession Sales	\$ 358,129	371,862	315,000	383,000
Gate Admissions	546,902	586,792	504,000	600,000
Education Programs	91,835	94,230	91,000	94,000
Memberships	268,199	271,312	273,465	275,000
Miscellaneous Income	3,196	23,525	0	0
External Reimbursements	18	169	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>1,268,279</b>	<b>1,347,890</b>	<b>1,183,465</b>	<b>1,352,000</b>
<b>OPERATING EXPENSES</b>				
Zoo Operations	920,727	954,436	1,019,912	1,133,361
Education Program	169,521	167,876	169,847	179,675
Membership Program	124,148	118,468	146,589	123,331
FOZ Administration	69,446	85,614	72,205	77,422
Restricted Funds/Capital	197	29,265	10,000	81,110
Gate & Concessions	301,135	312,040	336,373	332,101
<b>TOTAL OPERATING EXPENSES</b>	<b>1,585,174</b>	<b>1,667,699</b>	<b>1,754,926</b>	<b>1,927,000</b>
<b>Operating Income (Loss)</b>	<b>(316,895)</b>	<b>(319,809)</b>	<b>(571,461)</b>	<b>(575,000)</b>
Non-Operating Revenue (Expense)				
Interest Income	77,624	138,596	100,000	100,000
Grants	9,638	0	0	0
Transfer from Hospitality Tax	475,000	475,000	475,000	475,000
Transfer to General Fund	(6,500)	(7,000)	(7,500)	0
	555,762	606,596	567,500	575,000
<b>Change in Net Assets</b>	<b>\$ 238,867</b>	<b>286,787</b>	<b>(3,961)</b>	<b>0</b>
<b>CAFR adjustments</b>				
FOZ/Capital Donations	0	65,525	0	0
Depreciation (a)	(63,200)	(63,078)	(63,200)	(63,078)
	(63,200)	2,447	(63,200)	(63,078)
<b>Change in Net Assets, Adjusted</b>	<b>\$ 175,667</b>	<b>289,234</b>	<b>(67,161)</b>	<b>(63,078)</b>

(GREENVILLE ZOO CONTINUED)

<b>STAFFING</b>				
Administration	4	4	4	4
Grounds Maintenance	14	14	14	14
Education	4	4	4	4
Memberships	4	4	4	4
Gates and Concessions	4	3	3	3
<b>TOTAL STAFFING</b>	<b>30</b>	<b>29</b>	<b>29</b>	<b>29</b>

(a) In accordance with generally accepted accounting principles on the treatment of Enterprise Funds, the operating statement in the Comprehensive Financial Annual Report (CAFR) includes depreciation as an expense. The schedule above adds back this item in order to reconcile with the operating statement in the CAFR.

**FY 2008-09 BUDGET HIGHLIGHTS**

The Greenville Zoo budget reflects:

- \$81,110 in maintenance and enhancements to existing 20-year old exhibits, dens, fences, and walkways.
- \$10,927 in fleet costs reflected as part of the new Fleet Services Fund.

**STRATEGIC INITIATIVES**

Financially Sound City Providing Excellent Services	Ongoing Initiative	FY 08-09 Initiative
Have customer-friendly City services responsive to community needs.	<input checked="" type="checkbox"/>	
Obtain grants and outside revenues to support projects and amenities.	<input checked="" type="checkbox"/>	